

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES**

BUREAU OF LOCAL ASSESSMENT
INFORMATIONAL GUIDELINE
RELEASE No. 81-402 - **"Cooperative Assessing Agreement"**

**Guidelines for Two or More Cities and Towns to Enter into an Agreement
for Cooperative Assessing:
Sharing an Assistant Assessor**

The requirement for achieving and maintaining assessments which satisfy the Commissioner's certification standards for full and fair cash valuation on a biennial basis necessitate a careful consideration of the advantages of sharing assessing functions between two or more communities.

General Laws Chapter 41 Section 30B, added by Chapter 797 of the Acts of 1979, provides for such an agreement and sets forth its basic elements. Section 30B authorizes any two or more cities and towns to enter into an agreement for joint or cooperative assessing, classification, and valuation of property, provided the agreement includes specified, provisions and is approved by the Commissioner of Revenue.

This Informational Guideline has been prepared to assist communities which desire to enter into an agreement to share an assistant assessor. Part I reviews the steps necessary to develop an agreement and Part II provides a "Memorandum of Understanding" for use as a model in preparing the agreement.

The final agreement, after approval by the Commissioner, must be voted affirmatively by the legislative body of a city or town, unless the municipality's charter provides for another procedure.

Cooperative Assessing Agreements

The guidance of local counsel should be sought to ensure compliance with local ordinances and by-laws.

Part I. Steps for Developing an Agreement to Share an Assistant Assessor

1. When a Board of Assessors desires to explore the possibility of sharing the services of an assistant assessor, a representative of the Board should contact the assessors of neighboring communities of comparable size and property characteristics to determine their interest.
2. Once an informal agreement is reached among two or more Boards of Assessors, a committee should be formed consisting of a member (or members) from each Board.
3. This committee will serve as the principle policy-making body with each community having an equal voice and vote. The committee's first responsibility is to establish the procedures for decision making.
4. It is advisable for the assessors of each community to inform appropriate local officials, such as selectman, finance, and personnel committees, of their activities, and to solicit their interest and support for the effort.
5. The deliberations of the committee should lead to the preparation of a written agreement which should include, at a minimum, the following:
 - a. A description of the duties and responsibilities of the assistant assessor, the qualifications necessary for performing these functions, and the time allotted to each of the major responsibilities, and to each community.

b. The location of office space, supplies, equipment and clerical assistance for use by the Assistant Assessor. A sponsoring community may be designated to provide all of the above and to handle payroll, benefits etc., of the Assistant Assessor.

c. The fair allocation of expenses between the participating communities. The sponsoring community's costs for providing the use of its space, equipment etc. must be determined by that community and agreed to by the other participating municipalities.

d. The methods and Procedures by which the Assistant Assessor's work is supervised and evaluated.

e. The duration of the agreement and the methods for extending, terminating or amending it. It is suggested that the initial agreement be for no less than a two-year period.

6. A copy of the agreement in final form must be submitted to the Commissioner of Revenue for written approval.

7. Formal approval of the agreement and the appropriation of a community's share of the funds necessary to implement the program must be sought, in accordance with municipal law and procedures, from the appropriate body (in most cases, town meeting), and an affirmative vote obtained in each and every community.

8. With the agreement approved, the community's next step is to draft a job description for the Assistant Assessor position. The description should include:

a. The specific duties to be performed, and the lines of authority and responsibility between the several Boards of Assessors, local staffs and the assistant.

b. The qualifications required, and desired, in regard to education and experience.

c. Salary and benefits.

9. The procedures for advertising the position, for reviewing applications, for interviewing prospective candidates, and for making the final selection, should be outlined.

10. It is advisable to enter into a written contract with the Assistant Assessor which sets forth the:

a. Development and implementation of a work program;

b. Form and frequency of communication, such as reports to, and attendance at meetings of the assessors;

c. Person(s) to whom the assistant is responsible for specific assignments;

d. Salary and pay schedule and other benefits to which the assistant is entitled;

e. Procedures for termination.

11. The Committee should further draft by-laws under which it will operate and which specify:

a. Meetings (frequency, notice, location, etc);

b. Formal action (quorum required, manner of voting, whether unanimity, majority or other vote is required);

c. Budget process;

d. Procedure for amending by-laws or operating rules,

12. At the Annual Meeting of the Committee, as specified in its agreement, the members will review and accept a proposed budget for the next fiscal year, and take the necessary steps to have their communities' share appropriated.

Part II: Model Memorandum of Understanding

This memorandum of understanding, executed on this _____ day

of _____, 19____, by and between the Town of _____
and the Town of _____.

Whereas the General Court of Massachusetts has enacted Chapter 797 of the Acts of 1979 and whereas Section 2 of that Chapter amends General Laws Chapter 41 and adds Section 30B which states: Any two or more cities and towns may enter into an agreement for joint or cooperative assessing...
Therefore, be it agreed that:

1. There shall be a cooperative assistant assessor program between the Towns of _____,
_____ and _____

2. There shall be a Board of Directors which shall serve as the principle policy-making body for the program. The Board shall be comprised of a member (or members) from the Board of Assessors of each participating community. Each municipality shall have one vote.

3. The Board of Directors shall formulate bylaws under which it shall operate. Such bylaws would include the procedures for calling additional meetings, and the process for decision making (quorum, manner of voting, etc.)

4. The Board of Directors shall meet initially as often as necessary to establish the program. Thereafter, it shall meet annually during the month of December to review and accept the report by the assistant assessor of the accomplishments, of his or her office, the auditor's report of the preceding fiscal year's budget, the budget for the coming fiscal year, and any other reports requested by its members.

Additional meetings may be called as needed according to the procedures established in the bylaws.

5. The Town of _____ shall be the sponsoring community

and shall provide office space, clerical help, and supplies needed by the assistant assessor.

The Town of _____ shall also handle payroll benefits and funds for the program. Each of the participating towns shall contribute its share of the operating budget. (The cost of the office space, staff and supplies are to be included.)

6. Each participating Town's share of the operating budget for the program will be determined by prorating the total expenses among the towns on the basis of the number of parcels in each community, taking into consideration the percentage of commercial or industrial property and the number of building permits issued annually.

7. Each participating community's share of the cost of the program is due and payable on July 1, the first day of the new fiscal year. The sponsoring community's treasurer shall be responsible for the program.

8. The assistant assessor shall meet the minimum standards established by the Commissioner of Revenue for qualifications of assessors. In addition, he or she shall possess such additional qualifications as the Board of Directors shall adopt.

9. There shall be a written contract between the assistant assessor and the Board of Directors which shall specify the minimum term of employment, salary, benefits and responsibilities.

10. The duties of the assistant assessor shall include, but not be limited to:

a. Serving as a technical specialist on assessment, performing all necessary steps in determining the value of real and personal property for purposes of taxation.

b. Compiling the data needed by the Board of Assessors for required reports, and for decisions on abatements and exemptions.

c. Maintaining all property records.

d. Submitting monthly reports of the work performed to the Board of Directors, keeping all financial records, for the program and preparing a comprehensive report for submission to the Board of Directors at its annual meeting.

e. Any and all additional responsibilities determined by the Board of Directors.

11. The time allocation for the assistant assessor shall be resolved by the Board of Directors.

12. Proposed amendments to the memorandum of understanding must be mailed to each of the participating communities at least one month prior to the annual meeting. Voting will take place at that meeting.

13. Any town wishing to withdraw from the program may do so at the end of the fiscal year, provided written notice of the intention to withdraw is given at the annual meeting of the Board of Directors.

For more information:

Gary J. McCabe, Bureau of Local Assessment, 617-626-2300

This Memorandum of Understanding is entered into as the _____ day of _____ 19____.

By the Towns of

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Approved by Commissioner of Revenue

_____ 19____	_____
	Commissioner

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management.

The Division regularly publishes IGRs (informational Guideline Releases detailing legal and administrative procedures) and the BULLETIN (announcements and useful information) for local officials and others interested in municipal finance.

P.O. Box 9655, Boston, MA 02114-9655 (617) 626-2300